

# Survey of Local Government Finances

Utah Municipalities  
Fiscal Year Ended June 30, 2005

2005

FY 2005	Big Water Municipal Corporation	GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES	Amount	Amount
	<b>Property Taxes</b>		
1.1	Property taxes - (All property taxes not separately listed below.)	T01	T01
1.2	Property Taxes - Debt Service	T01	T01
1.3	Property Taxes - RDA Increment	T01	T01
1.4	Property Taxes - Library	T01	T01
1.5	Property Taxes - Delinquent	T01	T01
2	Fee in lieu	T01	T01
		5,928	
	<b>Local Sales Taxes</b>		
3.1	General sales tax - Local option	T09	T09
3.2	Highway improvement sales tax	T19	T19
3.3	Resort community sales tax	T19	T19
3.4	Resort plus sales tax	T19	T19
3.5	Energy sales and use tax	T19	T19
3.6	Transient room tax	T19	T19
3.7	Public transit sales tax (UC 59-12-501)	T19	T19
3.8	Other - specify	T19	T19
	<b>Franchise Tax</b>		
4.1	Telephone franchise tax	T15	T15
4.2	Cable TV franchise tax	T15	T15
4.3	Water franchise tax	T15	T15
4.4	Sewer franchise tax	T15	T15
4.5	Other - Specify	T15	T15
	<b>Licenses, Fees and Permits</b>		
5.1	Business license fees	T99	T99
5.2	Building permit fees	T99	T99
5.3	Other licenses, permits & taxes - Specify	T99	T99
		740	
		3,929	
		300	
PART II	<b>REVENUES - Other than tax and intergovernmental revenues</b>		
	<b>Utility Sales Revenue / User Fees</b>		
1.1	Water supply system	A91	A91
1.2	Electric power system	A92	A92
1.3	Gas supply system	A93	A93
1.4	Transit or bus system	A94	A94
	<b>Other Sales and Service Revenue</b>		
2.1	Sewer charges	A80	A80
2.2	Storm drainage	A80	A80
		<b>GOVERNMENTAL FUNDS</b>	<b>ENTERPRISE FUNDS</b>

**Survey of Local Government Finances**  
Utah Municipalities  
Fiscal Year Ended June 30, 2005

2005

PART II		REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount	Amount	GOVERNMENTAL FUNDS					ENTERPRISE FUNDS				
						(a)	(b)	(c)	(d)	(e)	(f)				
2.3	Garbage collection / street cleaning	A81													
3.1	Parks and recreation charges	A81													
3.2	Airports - Include rentals and gross sales of gas and oil.	A01													
3.3	Parking facilities, lots & meters	A60													
3.4	Hospital charges received	A36													
3.5	Cemeteries	A03													
3.6	Municipal housing rental projects (gross)	A50													
3.7	Special police services	A89													
4.1	Impact fees	A89													
4.2	Connection fees	A89													
4.3	Plan check fees	A89													
4.4	Zoning & subdivision fees	A89													
4.5	Sale of maps & publications	A89													
5	Other miscellaneous fees	A89			11,056										
<b>Special Assessments</b>															
6.1	Street cuts and public improvements	U01													
6.2	Sidewalk & curb repairs	U01													
6.3	Street lighting charges - Lighting districts	U01													
6.4	Other special improvement & service	U01													
<b>Fines and Forfeitures (Circuit Court)</b>															
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99													
7.2	Parking ticket revenue	U99													
<b>Fines (Justice Court)</b>															
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99			31,210										
8.2	Parking ticket revenue	U99													
<b>Interest, Rents and Royalties</b>															
9	Interest earnings	U20			3,310										
10	Rents and royalties	U40													
<b>Miscellaneous</b>															
11	Other miscellaneous revenue - Specify	U99			150										
12	Misc. Revenues	NR													
13	Proceeds from bond issues	NR													
	Receipts from sale of real property	U11													

# Survey of Local Government Finances

2005

Utah Municipalities  
Fiscal Year Ended June 30, 2005

PART III INTERGOVERNMENTAL REVENUE									
		From the State	From other local governments	From federal government directly	From the State	From other local governments	From federal government directly		
		C30	D30	B30	C30	D30	B30		
1	General support	C30	D30	B30	C30	D30	B30		
2	Public safety grants	C39	D39	B39	C39	D39	B39		
3	Streets and highways / C Roads	C46	D46	B46	C46	D46	B46		
4	Community development	C50	D50	B50	C50	D50	B50		
5	Liquor funds	C89	D89	B89	C89	D89	B89		
6	Intergovernmental service contracts	C89	D89	B89	C89	D89	B89		
7	Other - Specify	C89	D89	B89	C89	D89	B89		
	Library/Airport								
PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE									
GOVERNMENTAL FUNDS									
		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures		
		(a)	(b)	(c)	(d)	(e)	(f)		
<b>Governmental Administration</b>									
1.1	Financial administration	E23	F23	G23	E23	F23	G23		
1.2	Judicial / courts	E25	F25	G25	E25	F25	G25		
1.3	Legal / attorney	E25	F25	G25	E25	F25	G25		
1.4	General municipal buildings	E31	F31	G31	E31	F31	G31		
1.5	Central administration	E29	F29	G29	E29	F29	G29		
1.6	Planning and zoning	E29	F29	G29	E29	F29	G29		
1.7	Economic development	E89	F89	G89	E89	F89	G89		
<b>Public Safety</b>									
2.1	Police	E82	F82	G82	E82	F82	G82		
2.2	Fire	E24	F24	G24	E24	F24	G24		
2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24	F24	G24	E24	F24	G24		
2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32	F32	G32	E32	F32	G32		
2.4	Corrections / Jail	E06	F06	G06	E06	F06	G06		
2.5	Protective inspection and regulation	E66	F66	G66	E66	F66	G66		
<b>Environment and Housing</b>									
3.1	Sewer	E90	F90	G90	E90	F90	G90		
3.2	Storm drainage	E90	F90	G90	E90	F90	G90		
3.3	Solid waste management	E81	F81	G81	E81	F81	G81		
3.4	Recycling programs	E81	F81	G81	E81	F81	G81		
3.5	Housing & community development	E50	F50	G50	E50	F50	G50		
3.6	Redevelopment agencies	E50	F50	G50	E50	F50	G50		
<b>GOVERNMENTAL FUNDS</b>									
<b>ENTERPRISE FUNDS</b>									

# Survey of Local Government Finances

## Utah Municipalities

Fiscal Year Ended June 30, 2005

2005

PART IV		DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures	
				(a)	(b)	(c)	(d)	(e)	(f)						
3.7	Parks and recreation programs (not addressed below.)	E61		F61	G61	E61	F61	G61							
3.8	Cultural & community events	E61		F61	G61	E61	F61	G61							
3.9	Golf courses	E61		F61	G61	E61	F61	G61							
3.10	Rodeo grounds & equestrian parks	E61		F61	G61	E61	F61	G61							
3.11	Cemeteries	E03		F03	G03	E03	F03	G03							
3.12	Libraries	E52		F52	G52	E52	F52	G52							
<b>Transportation</b>															
4.1	Roads & streets - maintenance and construction - See instructions	E44		F44	G44	E44	F44	G44							
4.2	Other road and street maintenance - including snow removal	E44	39,650	F44	G44	E44	F44	G44							
4.3	Sidewalk, curb, & gutter	E44		F44	G44	E44	F44	G44							
4.4	Street lighting	E44		F44	G44	E44	F44	G44							
4.5	Engineering	E44		F44	G44	E44	F44	G44							
4.6	Municipal airports	E01		F01	G01	E01	F01	G01							
4.7	Parking facilities	E61		F61	G61	E61	F61	G61							
<b>Health</b>															
5.1	Own hospitals	E36		F36	G36	E36	F36	G36							
5.2	Other hospitals	E38		F38	G38	E38	F38	G38							
5.3	Health (other than hospitals)	E32		F32	G32	E32	F32	G32							
<b>Interest on Debt</b>															
6.1	Interest on debt - Water supply system	191				191									
6.2	Interest on debt - Electric power system	192				192									
6.3	Interest on debt - Gas supply system	193				193									
6.4	Interest on debt - Transit or bus system	194				194									
6.5	Interest on debt - All other interest	189				189									
<b>Utilities</b>															
7.1	Water supply system	E91		F91	G91	E91	F91	G91							
7.2	Electric power system	E92		F92	G92	E92	F92	G92							
7.3	Gas supply system	E93		F93	G93	E93	F93	G93							
7.4	Transit or bus system	E94		F94	G94	E94	F94	G94							
<b>All Other Expenditures</b>															
8.1	All other expenditures - See instructions Specify	E89		F89	G89	E89	F89	G89							
				GOVERNMENTAL FUNDS								ENTERPRISE FUNDS			

# Survey of Local Government Finances

## Utah Municipalities

Fiscal Year Ended June 30, 2005

2005

PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures
8.2	All other expenditures - See instructions - Specify	E89 (a)	F89 (b)	G89 (c)	E89 (d)	F89 (e)	G89 (f)
8.3	All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89
PART V INTERGOVERNMENTAL EXPENDITURES							
1	Fire	L24	M24	L24	M24	L24	M24
2	Highways	L44	M44	L44	M44	L44	M44
3	Police	L62	M62	L62	M62	L62	M62
4	Sanitation	L81	M81	L81	M81	L81	M81
5	Recreation	L61	M61	L61	M61	L61	M61
6	Judicial and legal	L25	M25	L25	M25	L25	M25
7	All other	L89	M89	L89	M89	L89	M89
PART VI PERSONNEL EXPENDITURES							
1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Z00 Amount			Z00 Amount		
PART VII INDEBTEDNESS							
Long-term Outstanding Debt		Outstanding at beginning of year (a)	Issued during fiscal year (include all refunding debt) (b)	Retired during fiscal year (include all refunded debt) (c)	Total Outstanding (a + b - c = d) Also, (d = e + f) (d)	Revenue and non-guaranteed bonds (e)	Guaranteed bonds (f)
1.1	Water supply system	18A	28A	38A	44A	41A	
1.2	Electric supply system	19B	29B	39B	44B	41B	
1.3	Sewer system	19X	29X	39X	44X	41X	
1.4	Gas supply system	19C	29C	39C	44C	41C	
1.5	Transit system	19D	29D	39D	44D	41D	
1.6	Public debt for privately owned housing, industrial or business purposes	19T	24T	34T	44T	41T	
PART VII INDEBTEDNESS (cont.)							
GOVERNMENTAL AND ENTERPRISE FUNDS							
GOVERNMENTAL FUNDS							
ENTERPRISE FUNDS							
GOVERNMENTAL and ENTERPRISE FUNDS							
Detail of long-term debt outstanding							

## Fiscal Year Ended June 30, 2005

Page 6

# Survey of Local Government Finances

## Utah Municipalities

Fiscal Year Ended June 30, 2005

2005

Remarks:

<b>PART X</b>		<b>Data supplied by:</b>		<b>Include with audit report submitted to:</b>											
Name (Please print) Neal Marchant, CPA				Utah State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114											
Title				If you have any questions about the form, call or write: Richard Moon Office of the State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114											
Date 1/17/2006		Independent Auditor, CPA Telephone (435)-628-3663 ext. 244		Phone: (801) 538-1334 or 1-800-622-1243 Fax: (801) 538-1383 Email: richardmoon@utah.gov											
2005 Version															